MILLINGTON TELEPHONE COMPANY, INC 4880 NAVY RD, MILLINGTON, TN 38053 PHONE (901)872-5156

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February 7, 2002

EXECUTIVE DECLETARY

Mr. David Foster Manager Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, TN 37243-0505

02-00 138

RE: Tennessee Public Acts 195 (the "Act")

Pursuant to Tennessee Public Acts 195, please find enclosed Millington Telephone Company's original tariff page and supporting schedule for the pass-through credit for business and centrex customers. We understand that this tariff be effective January 1, 2002.

General Exchange Tariff

Section 3
Original Page 1.2

If you have any questions please call me at 901-872-5156 or David Espinoza at 901-872-5150.

Sincerely,

Lisa Ball By PRZ

Enclosures



MILLINGTON TELEPHONE COMPANY INC GENERAL EXCHANGE TARIFF

BASIC LOCAL EXCHANGE SERVICES

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3. General

Pursuant to Tennessee Public Acts 195 (the "Act") The Company shall pass-through the net tax savings to business and centrex customers through an adjustment appearing as a single line item on customer's bill. This adjustment (credit) shall be effective January 1, 2002 and continue for a period of 18 months. Subsequent price adjustments shall be made effective as of October 1, 2003, and as of October 1st of year thereafter.

The credit will appear on April 1, 2002 bill and will include January through March 2002.

Property Tax Credit (\$1.57) per month

ISSUED: February 7, 2002 EFFECTIVE: March 13, 2002

W. S. HOWARD, President

Millington Telephone Company State of Tennessee - House Bill 864 2002 Property Tax Savings and 2001 Pass-Through Amount Supporting Schedules

PASS-THROUGH TO CUSTOMERS 1. Estimated Property Tax Savings & Pass-Through Amount	↔	137,413	
2. Less:A. Part 36 / 69 - Reduction in settlements (cost company)B. Cost of Compliance with HB 864	28.1216%	(38,643) (4,000)	
3. Net Pass Through Amount	€	94,770	
CREDIT PER BUSINESS LINE Based on 18 month pass-through period			
Number of business lines (1)		3,363	
Credit per business line	↔	28.18	
Pass-Through per month	18 \$	1.57	
(1) Cost of Compliance with HB 864 Billing system modifications	co	500	
Staff time, meetings, conference calls and incidentals Letter to business customers affected	€	1,320 2,180	
lotal Cost of Compliance	€	4,000	